

# DELAWARE DIVISION OF REVENUE

820 North French Street, Carvel State Building Wilmington, DE 19801 302-577-8239 Fax: 302-577-8203

August 4, 2016

ATLANTIC ENERGY MD LLC 1 SHORE AVE UNIT 1 OYSTER BAY NY 11771-6001 Unique ID#: B17961826560-001-703 STEAM/GAS/ELECTRIC Start Date: 12/01/2016 First Return Due: 01/31/2017 Filing Frequency: Yearly

Dear Business Taxpayer:

Your application for a business license has been processed and enclosed is your validated 2016 Delaware business license. Please be advised that license fees are not refundable should you decide to close your business prior to the license expiration date.

We would like to take this time to welcome you and to let you know that our office is available to assist you. You may contact our business license department at (302) 577-8778, or visit our website: www.revenue.delaware.gov.

In order to better serve you we also invite you to complete our online survey for newly licensed businesses. This survey can be found at the above web address. Select the icon for 'Take Our Brief Survey' and select the survey for 'New Business License Survey'.

Your filing frequency, and your first gross receipt tax return due date for this activity, is listed above. Please be aware that in an effort to reduce our costs and your fees and taxes, we are no longer mailing gross receipt coupons. You may file online on our website or you may obtain a coupon online if you wish to file by mail.

To aid you in complying with the Delaware tax laws, sole proprietors, partnerships or corporations having any income derived from sources in this state must report such income or loss by filing personal, partnership or corporate income tax returns.

If you need further assistance, contact our business license department at (302) 577-8778, visit our website: www.revenue.delaware.gov, or by email: <a href="mailto:BusTax@state.de.us">BusTax@state.de.us</a>.

Sincerely, Patrick T. Carter. Director Division of Revenue

**Enclosures** 

Today's Revenues for Tomorrow's Goals

cc: CB00-E7 \TPID: 4991

LICENSE NO. 2016605343

POST CONSPICUOUSLY

STATE OF DELAWARE DIVISION OF REVENUE

VALID 12/01/2016 - 12/31/2016

NOT TRANSFERABLE

BUSINESS CODE 703

LICENSED ACTIVITY STEAM/GAS/ELECTRIC

DLN: 16-92215-03-000

DATE ISSUED: 08/03/2016

LICENSE FEE: \$ 50.00

\*\*VALIDATED\*\*

2016

MAILING ADDRESS BUSINESS LICENSE

ATLANTIC ENERGY MD LLC 1 SHORE AVE UNIT 1 OYSTER BAY NY 11771-6001



BUSINESS LOCATION

ATLANTIC ENERGY MD LLC 1 SHORE AVE UNIT 1 OYSTER BAY NY 11771-6001

IS HEREBY LICENSED TO PRACTICE, CONDUCT OR ENGAGE IN THE OCCUPATION OR BUSINESS ACTIVITY INDICATED ABOVE IN ACCORDANCE WITH THE LICENSE APPLICATION DULY FILED PURSANT TO TITLE 30, DEL CODE.

Patrick T Carter
DIRECTOR OF REVENUE

# IMPORTANT - TEAR AT ABOVE PERFORATION AND DISPLAY IN A PUBLIC LOCATION

Unique ID#:

B17961826560 001

Business Code 703 Group Code Licensed Activity STEAM/GAS/ELECTRIC

The 2016 State of Delaware License printed above must be posted in a public area at the location address listed. If you have any questions regarding this license, please call (302) 577-8778.

## REPLACEMENT LICENSES

Keep this portion of your license separate, in case you need a replacement for any lost, stolen or destroyed license. A \$15.00 fee will be charged for the replacement of a license. Send the \$15.00 along with a copy of this form or provide your Federal Employer Identification Number, or Social Security Number, suffix, Business Code, Business Name and address to Delaware Division of Revenue, Attn.: Business Master File, PO Box 8570, Wilmington, DE 19899-8750. You will receive your replacement license within three to four weeks.

## OTHER IMPORTANT INFORMATION

Most licensees are also required to pay either gross receipts or excise taxes in addition to the license fee. You can file these taxes online or obtain a paper form from our website at <a href="www.revenue.delaware.gov">www.revenue.delaware.gov</a>. You must submit all business tax returns filed with the Division of Revenue under the same identification number. If you are a sole-proprietor, and have a federal employer identification number, use the employer identification number, not your social security number. Only sole proprietors with no employees are allowed to file under their social security number. Inquiries regarding your coupon booklets to pay withholding, corporate tentative and Sub Charter 'S' estimated taxes; or to make changes to your name, address or identification number should be directed to the Business Master File unit at (302) 577-8778. You may also E-mail us at: PATRICIA.LOCKLEAR@state.de.us.

#### INTERNET SITE

The Division of Revenue web address is: <a href="www.revenue.delaware.gov">www.revenue.delaware.gov</a>. Visit our web site for tax tips, links to telephone numbers, forms that you can download, links to other State agencies, the Delaware Code, the publication 'Delaware for Small Business' and lots more. Internet filing of personal income tax returns via the Division of Revenue's website is available. Internet filing for Withholding, Gross Receipts and Corporate Tentative payments is also available.

cc: CB00-E7 \TPID: 4991

## TAX TIPS FOR STEAM, GAS AND ELECTRIC COMPANIES, DOING BUSINESS IN DELAWARE

#### Things You Should Know

### Definitions, 30, Del. C., Ch 33

Steam, gas and electric companies who carry on the business of the manufacture or production of steam, gas or electricity for heat, light or power must obtain a business license from the Division of Revenue and pay the applicable gross receipts tax.

#### License and Gross Receipts Requirements

Steam, gas or electric manufacturers are required to obtain a business license for \$50 and which must be renewed annually on or before December 31st of each year. Additionally, every steam gas or electric manufacturer pays a fee of 1 mill (.001) on taxable gross receipts received from the sale of its product. Gross receipts includes total consideration received by the distributor for commodities or services sold, distributed, produced or supplied within this State to ultimate consumers or users. Consideration for goods sold or services rendered includes cash, checks, credit cards, gift certificates, travelers checks, money orders, barter, trade-ins, manufacturer's coupons and rebates and any other consideration of any kind.

#### Exemptions

- · Sales of gas and electric purchased for resale.
- Sales of appliances and other equipment provided such sales are included in the gross receipts as a wholesaler or retailer.
- Commodities and services furnished to this State, the United States, or to any of their instrumentalities, agencies (including public school districts, Delaware State University, and Delaware Technical and Community College), or political subdivisions; Delaware Transportation Authority and Delaware Housing Authority; University of Delaware; and Delaware Solid Waste Authority.
- Consumption of gas, electric and steam commodities by residential consumers and users.
- Consumption of gas and electric for a period of 36 months by a debtor in possession in a reorganization proceeding under Chapter 11 of the United States Bankruptcy Court.
- Consumption of electricity used in electrolytic or electroarcthermal or air separation or automobile
  manufacturing. 'Automobile manufacturing' means the assembly of automobiles and excludes the
  administrative operations of an assembly plant and the manufacture of component parts of an automobile
  outside an automobile assembly plant.

## **Due Dates of Returns**

The steam, gas and electric report and taxes are due the first Monday in May of each year.

#### Regulatory and Local Requirements

The Business License Issued by the Division of Revenue is not a regulatory license and the issuance of such license does not attest to the qualifications of the applicant to perform the activity described on such license. Many local jurisdictions have requirements for a business license and may have restrictions concerning the locations of conducting the referenced business activity. Please check with the local government office in the town, city or county in which you will conduct your business.

The State of Delaware also has a Public Service Commission which governs these utilities and can be reached at 861 Silver Lake Blvd., Suite 100, Dover, Delaware 19904, telephone number (302) 739-7247.

#### General

If you have any questions, please contact one of the following offices

Wilmington	Dover	Georgetown
Division of Revenue Carvel State Office Building 820 North French Street Wilmington DE 19801	Division of Revenue Thomas Collins Building 540 South DuPont Highway Suite 2 Dover DE 19901	Division of Revenue 20653 DuPont Blvd Suite 2 Georgetown DE 19947
(302) 577-8205	(302) 744-1085	(302) 856-5358

or by e-mail at: mailto:cheryl.taylor@state.de.us or (302) 577-8667